

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail  
Report for FY 2005"  
for Agency 91  
Department of Education  
Detail Report**

**Reciprocal Category**

**02 - Federal Interest Receivable/Federal Interest Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$1,000,000	(\$1,000,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>(\$1,000,000)</b>	<b>100.0%</b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$8,225,000,000	\$8,227,000,000	(\$2,000,000)	0.0%
99 Treasury General Fund	\$566,000,000	\$0	\$566,000,000	NA
<b>Totals:</b>	<b>\$8,791,000,000</b>	<b>\$8,227,000,000</b>	<b>\$564,000,000</b>	<b>6.4%</b>

**17 - Federal Loans Receivable/Federal Loans Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$104,597,000,000	\$104,597,000,000	\$0	0.0%
99 Treasury General Fund	\$1,756,000,000	\$0	\$1,756,000,000	NA
<b>Totals:</b>	<b>\$106,353,000,000</b>	<b>\$104,597,000,000</b>	<b>\$1,756,000,000</b>	<b>1.7%</b>

**19 - Appropriation Transfers In/Out**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
99 Treasury General Fund	\$33,000,000	\$0	\$33,000,000	NA
<b>Totals:</b>	<b>\$33,000,000</b>	<b>\$0</b>	<b>\$33,000,000</b>	<b>NA</b>

**21 - Employee Benefit Contributions Receivables and Payables**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$1,000,000	\$3,905,000	(\$2,905,000)	74.4%
24 Office of Personnel	\$2,000,000	\$3,000,000	(\$1,000,000)	33.3%
<b>Totals:</b>	<b>\$3,000,000</b>	<b>\$6,905,000</b>	<b>(\$3,905,000)</b>	<b>56.6%</b>

**22 - Accounts Receivable, Accounts Payable, and Other Liabilities**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
13 Department of Commerce	\$3,000,000	\$277,000	\$2,723,000	90.8%
14 Department of Interior	\$0	\$3,196,000	(\$3,196,000)	100.0%
15 Department of Justice	\$0	\$11,000	(\$11,000)	100.0%
16 Department of Labor	\$0	\$252,000	(\$252,000)	100.0%
19 Department of State	\$0	\$121,742	(\$121,742)	100.0%
20 Department of the Treasury	\$1,000,000	\$3,000,000	(\$2,000,000)	66.7%
47 General Services Administration	\$2,000,000	\$3,000,000	(\$1,000,000)	33.3%

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 91, Continued

49	National Science Foundation	\$2,000,000	\$512,000	\$1,488,000	74.4%
68	Environmental Protection	\$0	\$144,000	(\$144,000)	100.0%
69	Department of Transportation	\$0	(\$296,000)	\$296,000	-100.0%
72	Agency for International	\$0	\$279,000	(\$279,000)	100.0%
75	Department of Health and	\$3,000,000	\$3,000,000	\$0	0.0%
95	Independent 95	\$1,000,000	\$534,368	\$465,632	46.6%
97	Office of the Secretary of	\$0	\$1,700,000	(\$1,700,000)	100.0%
99	Treasury General Fund	\$888,000,000	\$0	\$888,000,000	NA
<b>Totals:</b>		<b>\$900,000,000</b>	<b>\$15,731,110</b>	<b>\$884,268,890</b>	<b>98.3%</b>

## 23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12	Department of Agriculture	(\$2,000,000)	\$0	(\$2,000,000)	NA
13	Department of Commerce	\$0	\$12,947,000	(\$12,947,000)	100.0%
14	Department of Interior	\$0	\$89,884,000	(\$89,884,000)	100.0%
15	Department of Justice	\$0	\$542,000	(\$542,000)	100.0%
24	Office of Personnel	\$0	\$1,000,000	(\$1,000,000)	100.0%
47	General Services Administration	\$0	\$2,000,000	(\$2,000,000)	100.0%
49	National Science Foundation	\$13,000,000	\$11,038,000	\$1,962,000	15.1%
69	Department of Transportation	\$0	(\$1,816,000)	\$1,816,000	-100.0%
70	Department of Homeland	\$2,000,000	\$0	\$2,000,000	NA
73	Small Business Administration	\$0	\$6,000	(\$6,000)	100.0%
75	Department of Health and	\$88,000,000	\$0	\$88,000,000	NA
86	Department of Housing and	\$0	\$1,000,000	(\$1,000,000)	100.0%
95	Independent 95	(\$1,000,000)	\$164,182	(\$1,164,182)	-83.6%
97	Office of the Secretary of	\$0	\$200,000	(\$200,000)	100.0%
<b>Totals:</b>		<b>\$100,000,000</b>	<b>\$116,965,182</b>	<b>(\$16,965,182)</b>	<b>14.5%</b>

## 24 - Intra-governmental buy/sell costs/revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00	Partner Undefined	\$1,000,000	\$0	\$1,000,000	NA
12	Department of Agriculture	\$0	\$3,000,000	(\$3,000,000)	100.0%
13	Department of Commerce	\$22,000,000	\$12,941,000	\$9,059,000	41.2%
14	Department of Interior	\$187,000,000	\$309,794,000	(\$122,794,000)	39.6%
15	Department of Justice	\$0	\$888,000	(\$888,000)	100.0%
16	Department of Labor	\$20,000,000	\$17,855,000	\$2,145,000	10.7%
18	U. S. Postal Service	\$5,000,000	\$5,000,000	\$0	0.0%
19	Department of State	\$2,000,000	\$2,048,956	(\$48,956)	2.4%
20	Department of the Treasury	\$1,000,000	\$1,000,000	\$0	0.0%
24	Office of Personnel	\$4,000,000	\$4,000,000	\$0	0.0%
36	Department of Veterans Affairs	\$0	\$1,000,000	(\$1,000,000)	100.0%
47	General Services Administration	\$96,000,000	\$89,000,000	\$7,000,000	7.3%
49	National Science Foundation	\$7,000,000	\$7,379,000	(\$379,000)	5.1%
68	Environmental Protection	\$0	\$326,000	(\$326,000)	100.0%
69	Department of Transportation	\$5,000,000	\$3,707,000	\$1,293,000	25.9%
70	Department of Homeland	\$0	\$6,000,000	(\$6,000,000)	100.0%

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72	Agency for International	\$0	\$465,000	(\$465,000)	100.0%
73	Small Business Administration	\$0	\$58,000	(\$58,000)	100.0%
75	Department of Health and	\$91,000,000	\$159,000,000	(\$68,000,000)	42.8%
80	National Aeronautics and Space	\$0	\$84,000	(\$84,000)	100.0%
95	Independent 95	\$21,000,000	\$2,594,636	\$18,405,364	87.6%
97	Office of the Secretary of	\$20,000,000	\$8,900,000	\$11,100,000	55.5%
99	Treasury General Fund	\$353,000,000	\$0	\$353,000,000	NA
<b>Totals:</b>		<b>\$835,000,000</b>	<b>\$635,040,592</b>	<b>\$199,959,408</b>	<b>23.9%</b>

## 26 - Benefit program Costs/Revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
16	Department of Labor	(\$1,000,000)	\$1,443,000	(\$2,443,000)	30.7%
24	Office of Personnel	\$68,000,000	\$70,000,000	(\$2,000,000)	2.9%
<b>Totals:</b>		<b>\$67,000,000</b>	<b>\$71,443,000</b>	<b>(\$4,443,000)</b>	<b>6.2%</b>

## 29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	(\$1,000,000)	\$0	(\$1,000,000)	NA
12	Department of Agriculture	\$4,000,000	\$0	\$4,000,000	NA
13	Department of Commerce	\$0	\$81,000	(\$81,000)	100.0%
14	Department of Interior	(\$1,000,000)	(\$83,000)	(\$917,000)	-91.7%
15	Department of Justice	\$0	\$19,092,000	(\$19,092,000)	100.0%
16	Department of Labor	\$2,000,000	\$0	\$2,000,000	NA
47	General Services Administration	(\$4,000,000)	\$0	(\$4,000,000)	NA
69	Department of Transportation	\$1,000,000	\$0	\$1,000,000	NA
70	Department of Homeland	(\$3,000,000)	\$0	(\$3,000,000)	NA
75	Department of Health and	(\$7,000,000)	\$0	(\$7,000,000)	NA
95	Independent 95	\$1,000,000	\$0	\$1,000,000	NA
99	Treasury General Fund	\$5,529,000,000	\$0	\$5,529,000,000	NA
<b>Totals:</b>		<b>\$5,521,000,000</b>	<b>\$19,090,000</b>	<b>\$5,501,910,000</b>	<b>99.7%</b>

<b>Grand</b>	<b>\$122,603,000,000</b>	<b>\$113,690,174,884</b>	<b>\$8,912,825,116</b>	<b>7.3%</b>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded